

HB 695 -- NOTIFICATION OF SALES TAX LAW MODIFICATIONS

SPONSOR: Brattin

This bill requires the Department of Revenue to notify affected sellers when a change in the amount of sales tax due is modified by a decision of the department director, the Administrative Hearing Commission, or a court that revises which items or services are taxable before the modification can take effect for the sellers. If the department fails to notify a seller of the change, the seller must not be liable for the additional taxes due under the modification until the seller is notified. Any change to which items are taxable which results from a decision made by the department director or the commission must be submitted to the Joint Committee on Administrative Rules for review prior to the change taking effect.